

HR 2184

Fairness and Accountability in International Taxation Act of 2003

Congress: 108 (2003–2005, Ended)

Chamber: House

Policy Area: Taxation

Introduced: May 21, 2003

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (May 21, 2003)

Official Text: <https://www.congress.gov/bill/108th-congress/house-bill/2184>

Sponsor

Name: Rep. Doggett, Lloyd [D-TX-10]

Party: Democratic • **State:** TX • **Chamber:** House

Cosponsors (80 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Baldwin, Tammy [D-WI-2]	D · WI		May 21, 2003
Rep. Crowley, Joseph [D-NY-7]	D · NY		May 21, 2003
Rep. DeFazio, Peter A. [D-OR-4]	D · OR		May 21, 2003
Rep. Delahunt, William D. [D-MA-10]	D · MA		May 21, 2003
Rep. DeLauro, Rosa L. [D-CT-3]	D · CT		May 21, 2003
Rep. Filner, Bob [D-CA-51]	D · CA		May 21, 2003
Rep. Frost, Martin [D-TX-24]	D · TX		May 21, 2003
Rep. Jefferson, William J. [D-LA-2]	D · LA		May 21, 2003
Rep. Jones, Stephanie Tubbs [D-OH-11]	D · OH		May 21, 2003
Rep. Kennedy, Patrick J. [D-RI-1]	D · RI		May 21, 2003
Rep. Kleczka, Gerald D. [D-WI-4]	D · WI		May 21, 2003
Rep. Kucinich, Dennis J. [D-OH-10]	D · OH		May 21, 2003
Rep. Lee, Barbara [D-CA-9]	D · CA		May 21, 2003
Rep. Levin, Sander M. [D-MI-12]	D · MI		May 21, 2003
Rep. Lewis, John [D-GA-5]	D · GA		May 21, 2003
Rep. Markey, Edward J. [D-MA-7]	D · MA		May 21, 2003
Rep. Matsui, Robert T. [D-CA-5]	D · CA		May 21, 2003
Rep. McDermott, Jim [D-WA-7]	D · WA		May 21, 2003
Rep. McGovern, James P. [D-MA-3]	D · MA		May 21, 2003
Rep. McNulty, Michael R. [D-NY-21]	D · NY		May 21, 2003
Rep. Miller, George [D-CA-7]	D · CA		May 21, 2003
Rep. Neal, Richard E. [D-MA-2]	D · MA		May 21, 2003
Rep. Pallone, Frank, Jr. [D-NJ-6]	D · NJ		May 21, 2003
Rep. Sanchez, Loretta [D-CA-47]	D · CA		May 21, 2003
Rep. Sanders, Bernard [I-VT-At Large]	I · VT		May 21, 2003
Rep. Slaughter, Louise McIntosh [D-NY-28]	D · NY		May 21, 2003
Rep. Solis, Hilda L. [D-CA-32]	D · CA		May 21, 2003
Rep. Stark, Fortney Pete [D-CA-13]	D · CA		May 21, 2003
Rep. Tierney, John F. [D-MA-6]	D · MA		May 21, 2003
Rep. Waxman, Henry A. [D-CA-30]	D · CA		May 21, 2003
Rep. Abercrombie, Neil [D-HI-1]	D · HI		Oct 15, 2003
Rep. Ackerman, Gary L. [D-NY-5]	D · NY		Oct 15, 2003
Rep. Andrews, Robert E. [D-NJ-1]	D · NJ		Oct 15, 2003
Rep. Baird, Brian [D-WA-3]	D · WA		Oct 15, 2003
Rep. Bell, Chris [D-TX-25]	D · TX		Oct 15, 2003
Rep. Brown, Corrine [D-FL-3]	D · FL		Oct 15, 2003
Rep. Brown, Sherrod [D-OH-13]	D · OH		Oct 15, 2003
Rep. Capps, Lois [D-CA-23]	D · CA		Oct 15, 2003
Rep. Capuano, Michael E. [D-MA-8]	D · MA		Oct 15, 2003
Rep. Carson, Julia [D-IN-7]	D · IN		Oct 15, 2003
Rep. Conyers, John, Jr. [D-MI-14]	D · MI		Oct 15, 2003

Cosponsor	Party / State	Role	Date Joined
Rep. Davis, Danny K. [D-IL-7]	D · IL		Oct 15, 2003
Rep. DeGette, Diana [D-CO-1]	D · CO		Oct 15, 2003
Rep. Edwards, Chet [D-TX-11]	D · TX		Oct 15, 2003
Rep. Evans, Lane [D-IL-17]	D · IL		Oct 15, 2003
Rep. Farr, Sam [D-CA-17]	D · CA		Oct 15, 2003
Rep. Fattah, Chaka [D-PA-2]	D · PA		Oct 15, 2003
Rep. Green, Gene [D-TX-29]	D · TX		Oct 15, 2003
Rep. Grijalva, Raúl M. [D-AZ-7]	D · AZ		Oct 15, 2003
Rep. Hastings, Alcee L. [D-FL-23]	D · FL		Oct 15, 2003
Rep. Hinchey, Maurice D. [D-NY-22]	D · NY		Oct 15, 2003
Rep. Hinojosa, Ruben [D-TX-15]	D · TX		Oct 15, 2003
Rep. Hoeffel, Joseph M. [D-PA-13]	D · PA		Oct 15, 2003
Rep. Holt, Rush [D-NJ-12]	D · NJ		Oct 15, 2003
Rep. Hooley, Darlene [D-OR-5]	D · OR		Oct 15, 2003
Rep. Jackson, Jesse L., Jr. [D-IL-2]	D · IL		Oct 15, 2003
Rep. Jackson-Lee, Sheila [D-TX-18]	D · TX		Oct 15, 2003
Rep. Kaptur, Marcy [D-OH-9]	D · OH		Oct 15, 2003
Rep. Kilpatrick, Carolyn C. [D-MI-13]	D · MI		Oct 15, 2003
Rep. Kind, Ron [D-WI-3]	D · WI		Oct 15, 2003
Rep. McCarthy, Karen [D-MO-5]	D · MO		Oct 15, 2003
Rep. Meek, Kendrick B. [D-FL-17]	D · FL		Oct 15, 2003
Rep. Millender-McDonald, Juanita [D-CA-37]	D · CA		Oct 15, 2003
Rep. Nadler, Jerrold [D-NY-8]	D · NY		Oct 15, 2003
Rep. Olver, John W. [D-MA-1]	D · MA		Oct 15, 2003
Rep. Owens, Major R. [D-NY-11]	D · NY		Oct 15, 2003
Rep. Pascrell, Bill, Jr. [D-NJ-8]	D · NJ		Oct 15, 2003
Rep. Rodriguez, Ciro D. [D-TX-28]	D · TX		Oct 15, 2003
Rep. Roybal-Allard, Lucille [D-CA-34]	D · CA		Oct 15, 2003
Rep. Rush, Bobby L. [D-IL-1]	D · IL		Oct 15, 2003
Rep. Ryan, Tim [D-OH-17]	D · OH		Oct 15, 2003
Rep. Schakowsky, Janice D. [D-IL-9]	D · IL		Oct 15, 2003
Rep. Schiff, Adam B. [D-CA-29]	D · CA		Oct 15, 2003
Rep. Sherman, Brad [D-CA-27]	D · CA		Oct 15, 2003
Rep. Strickland, Ted [D-OH-6]	D · OH		Oct 15, 2003
Rep. Udall, Tom [D-NM-3]	D · NM		Oct 15, 2003
Rep. Velazquez, Nydia M. [D-NY-12]	D · NY		Oct 15, 2003
Rep. Waters, Maxine [D-CA-35]	D · CA		Oct 15, 2003
Rep. Watson, Diane E. [D-CA-33]	D · CA		Oct 15, 2003
Rep. Meehan, Martin T. [D-MA-5]	D · MA		Oct 8, 2004

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	May 21, 2003

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of May 21, 2003)

Fairness and Accountability in International Taxation Act of 2003 - Amends the Internal Revenue Code to deny reduced withholding tax treaty benefits to a foreign entity on any deductible foreign payment (deductible payment made by a domestic entity to a related foreign entity) unless such entity is predominantly owned by individuals who are residents of such foreign country. Exempts from such provision: (1) corporations with substantial business activities in a treaty country with specified tax rates; (2) payments received by controlled foreign corporations from U.S. shareholders; and (3) certain conduit payments made by foreign corporations.

Provides a special income and deduction allocation rule for related-party inbound (transfer price increased by deflected tax haven income) and outbound (transfer price increased by deflected tax haven income) transactions. Defines "related-party inbound transaction," "related-party outbound transaction," and "deflected tax haven."

Actions Timeline

- **May 21, 2003:** Introduced in House
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